



Trustees' Financial Summary

FY2015-16

Submit ID: 1213-97225063

**** Recalculated ****

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Daralyn Shambo **Phone #:** (406) 673-3120

(Signature)

(Date)

Chair, Board of Trustees: George Horse Capture Jr.

(Signature)

(Date)

County Superintendant Kelly Mills

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Title I Improving Basic Programs (PY)	FEDERAL	00312133115	84.010A
002	Vo Ed Carl Perkins Basic Grant	FEDERAL	00312138115	84.048A
003	21st Century Community Learning	FEDERAL	00312131715	84.287
004	Title I - Schoolwide	FEDERAL	00312133215	Federal
005	Miscellaneous State Grant (Mini Garden Grant)	STATE	03-1213-2015SW	State
006	Vo Ed All Career & Tech Ed Programs	STATE		State
007	ATHLIFE (PY)	STATE		State
271	Aggregate Reim/Indirects	LOCAL		Local
324	Miscellaneous State Grant	STATE		State
329	Jobs for Montana Graduates	STATE		State
361	Services for Significant Needs Students	STATE	03-1213-76-15 PII	State
372	Quality Schools Facility Grant	STATE		NA
390	Vo Ed All Career & Tech Ed Programs	STATE		State
401	ATHLIFE	FEDERAL		84.002
410	Miscellaneous Direct Federal Grant	FEDERAL	S215F140304	unknown
413	Title VII, Indian Education	FEDERAL		84.060
420	Title I, Part A, Improving Basic Programs	FEDERAL	00312133116	84.010A
434	21st Century Community Learning	FEDERAL	00312131716	84.287
439	Title I, Part G, (SIG) Tier III	FEDERAL		84.377
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	00312138116	84.048A
465	Student Achievement Grant Award	STATE	0312134610ISA	
494	Title I - Schoolwide	FEDERAL	00312133216	Federal

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	178,523.95	7,959.12	122.70	26,817.28
02	Taxes Receivable - Real and Personal (120-149)	213.51	16.76		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	178,737.46	7,975.88	122.70	26,817.28
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	213.51	16.76		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	178,523.95	7,959.12	122.70	26,817.28
52	TOTAL FUND BALANCE/EQUITY	178,523.95	7,959.12	122.70	26,817.28
53	TOTAL LIABILITIES AND FUND BALANCE	178,737.46	7,975.88	122.70	26,817.28

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		143,444.47	(133,478.37)	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			169,995.19	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		143,444.47	36,516.82	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			35,699.24	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		143,444.47	817.58	
52	TOTAL FUND BALANCE/EQUITY		143,444.47	817.58	
53	TOTAL LIABILITIES AND FUND BALANCE		143,444.47	36,516.82	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,908.79		16,705.63	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,908.79		16,705.63	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,908.79		16,705.63	
52	TOTAL FUND BALANCE/EQUITY	1,908.79		16,705.63	
53	TOTAL LIABILITIES AND FUND BALANCE	1,908.79		16,705.63	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,999,510.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,999,510.09	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,999,510.09	
52	TOTAL FUND BALANCE/EQUITY			3,999,510.09	
53	TOTAL LIABILITIES AND FUND BALANCE			3,999,510.09	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,661.58		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		5,661.58		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		5,661.58		
52	TOTAL FUND BALANCE/EQUITY		5,661.58		
53	TOTAL LIABILITIES AND FUND BALANCE		5,661.58		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	838.27			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	838.27			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	838.27			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	838.27			
53	TOTAL LIABILITIES AND FUND BALANCE	838.27			

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			53,407.33	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			53,407.33	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			53,407.33	
52	TOTAL FUND BALANCE/EQUITY			53,407.33	
53	TOTAL LIABILITIES AND FUND BALANCE			53,407.33	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,425.63	167,259.49		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	111,425.63	167,259.49		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	111,425.63	167,259.49		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	111,425.63	167,259.49		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	111,425.63	167,259.49		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	10,196.46	13,496.88
1112	District Levy - Personal Property	586.26	1,451.83
1114	District Levy - Pers Prop/Mobile Homes	117.35	23.96
1190	Penalties and Interest on Taxes	9.11	74.21
1510	Interest Earnings	520.66	475.67
3110	Direct State Aid	717,920.00	831,717.39
3111	Quality Educator	71,456.58	74,712.00
3112	At Risk Student	30,003.08	28,390.46
3113	Indian Education For All	4,100.40	4,823.28
3114	American Indian Achievement Gap	36,200.00	43,460.00
3115	State Spec Ed Allowable Cost Pymt to Districts	94,013.77	52,526.53
3116	Data For Achievement	3,015.00	4,620.00
3118	Natural Resource Development	5,116.02	9,337.36
3120	State Guaranteed Tax Base Aid	567,585.85	653,692.14
3444	State School Block Grant	4,731.50	4,731.50
3446	SB96 Block Grant Reimbursement	700.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,546,272.65	1,723,533.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	676,985.49	770,287.28
			2XX	Personal Services - Employee Benefits	2,258.85	21,638.59
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	64,829.37	73,863.94
			2XX	Personal Services - Employee Benefits	223.17	14,302.37
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	49,298.76	49,414.34
			2XX	Personal Services - Employee Benefits	168.03	205.54
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	75,000.00	75,360.00
			2XX	Personal Services - Employee Benefits	16,165.85	312.68
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	108,167.49	146,237.03
			2XX	Personal Services - Employee Benefits	19,073.10	16,922.61
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	78,571.41	84,617.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	19,622.72	351.75	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	139,736.75	161,164.68	
			2XX Personal Services - Employee Benefits	26,188.20	6,271.83	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	180,363.89	224,080.25	
			2XX Personal Services - Employee Benefits	594.52	4,914.56	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	49,061.89	9,415.34	
			2XX Personal Services - Employee Benefits	167.05	51.23	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	3,890.01	4,314.24	
			2XX Personal Services - Employee Benefits	15.48	23.45	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	43,970.09	47,659.95	
			2XX Personal Services - Employee Benefits	131.61	175.60	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,554,483.73</u>	<u>1,711,584.60</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					166,575.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,723,533.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,711,584.60	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					178,523.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1.64	8.20
	1190 Penalties and Interest on Taxes	0.35	3.76
	2220 County On-Schedule Trans Reimb	17,870.22	20,609.21
	3210 State On-Schedule Trans Reimb	17,870.22	20,687.04
	3444 State School Block Grant	77.83	77.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,820.26	41,386.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	32,123.56	36,188.49
			2XX Personal Services - Employee Benefits	1,178.00	1,665.15
			5XX Other Purchased Services	0.00	1,780.35
			6XX Supplies and Materials	5,108.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,410.40	39,633.99

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	6,207.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,386.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,633.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,959.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1632 Daily Adult Sales	9,642.85	6,755.53
	3220 State Food Services Match	298.38	378.58
	4550 Federal Child Nutrition	122,091.57	206,862.43
	4552 Fresh Fruit And Vegetable	2,983.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		135,016.24	213,996.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	460	Fresh Fruit And Vegetable				
		31XX	Food Services			
			6XX	Supplies and Materials	2,983.44	0.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	43,878.62	46,452.52
			2XX	Personal Services - Employee Benefits	130.95	179.77
			5XX	Other Purchased Services	0.00	290.00
			6XX	Supplies and Materials	74,484.36	155,158.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				121,477.37	202,080.74	

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					14,901.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					213,996.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					202,080.74 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,817.28 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	175.79	373.72
	2240 County Retirement Distribution	294,850.12	287,753.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		295,025.91	288,127.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	119,367.61	132,927.37
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	10,967.61	12,421.46
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	8,440.46	8,377.61
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	12,910.59	12,838.78
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	18,355.29	23,869.45
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	12,943.95	13,645.54
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	23,390.27	23,752.71
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	6,764.80	9,702.55
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	26,516.20	33,347.84
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	5,940.00	6,650.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	8,418.33	1,616.09
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	601.37	732.14
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	7,194.16	7,705.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	8,118.50	7,342.60	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				269,929.14	294,929.25	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					150,246.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					288,127.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					294,929.25	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					143,444.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Title I Improving Basic Programs (PY)	
	4200 Title I, Part A, Improving Basic Programs	13,090.25
004	Title I - Schoolwide	
	4940 Schoolwide Program	59,407.06
005	Miscellaneous State Grant (Mini Garden Grant)	
	4650 Federal Miscellaneous Grants from OPI	1,384.15
271	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	1,284.85
329	Jobs for Montana Graduates	
	3290 State - Other State Grants	3,414.11
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	1,914.00
401	ATHLIFE	
	4700 Federal Miscellaneous Grants from other State Agencies	3,680.00
410	Miscellaneous Direct Federal Grant	
	4100 Federal Miscellaneous Grants - Direct from Feds	240,662.93
413	Title VII, Indian Education	
	4130 Title VII Indian Education	48,089.00
420	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	16,794.91
434	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	50,101.79
439	Title I, Part G, (SIG) Tier III	
	4220 Title I, Part A, Improvement Grants	171,626.62
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,534.00
494	Title I - Schoolwide	
	4940 Schoolwide Program	186,785.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		807,769.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
001	Title I Improving Basic Programs (PY)				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,108.33
			2XX Personal Services - Employee Benefits		260.49
			6XX Supplies and Materials		9,721.43
					<hr/>
			001 Subtotal		13,090.25



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
004	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		11,730.08
			2XX Personal Services - Employee Benefits		1,431.55
			6XX Supplies and Materials		19,293.27
		21XX Support Services - Students			
			1XX Personal Services - Salaries		362.01
			2XX Personal Services - Employee Benefits		31.14
			3XX Purchased Professional and Technical Services		240.00
			6XX Supplies and Materials		11,207.19
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		3,811.66
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		4,513.88
			2XX Personal Services - Employee Benefits		749.32
			3XX Purchased Professional and Technical Services		1,250.00
			6XX Supplies and Materials		4,786.96
			004 Subtotal		59,407.06
005	Miscellaneous State Grant (Mini Garden Grant)				
	455 School Food Mini Grants				
		31XX Food Services			
			6XX Supplies and Materials		1,384.15
			005 Subtotal		1,384.15
006	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		485.51
			006 Subtotal		485.51
271	Aggregate Reim/Indirects				
	8XX Community Services Programs				
		33XX Community Services			
			6XX Supplies and Materials		1,000.00
			271 Subtotal		1,000.00
329	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			5XX Other Purchased Services		2,420.20
			6XX Supplies and Materials		891.26



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			21XX Support Services - Students		
			5XX Other Purchased Services		102.65
			329 Subtotal		3,414.11
390	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		6XX Supplies and Materials			1,914.00
		390 Subtotal			1,914.00
401	ATHLIFE				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
		1XX Personal Services - Salaries			4,167.06
		2XX Personal Services - Employee Benefits			739.60
		6XX Supplies and Materials			146.67
		401 Subtotal			5,053.33
410	Miscellaneous Direct Federal Grant				
	410 Miscellaneous Federal Grants Direct from Feds				
	1XXX Instruction				
		6XX Supplies and Materials			66,731.77
	21XX Support Services - Students				
		5XX Other Purchased Services			5,175.00
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries			96,811.43
		2XX Personal Services - Employee Benefits			36,081.33
		3XX Purchased Professional and Technical Services			21,815.45
		5XX Other Purchased Services			7,879.36
		6XX Supplies and Materials			6,168.59
		410 Subtotal			240,662.93
413	Title VII, Indian Education				
	413 Title VII Indian Education				
	1XXX Instruction				
		1XX Personal Services - Salaries			38,501.08
		2XX Personal Services - Employee Benefits			6,707.51
		6XX Supplies and Materials			2,880.41
		413 Subtotal			48,089.00
420	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			13,579.25
		2XX Personal Services - Employee Benefits			2,335.81
		5XX Other Purchased Services			669.56



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		210.29
			420 Subtotal		16,794.91
434	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		10,327.23
			2XX Personal Services - Employee Benefits		1,298.73
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		600.00
			5XX Other Purchased Services		3,909.94
			6XX Supplies and Materials		24,932.35
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		3,749.92
			2XX Personal Services - Employee Benefits		630.53
			5XX Other Purchased Services		3,889.94
			6XX Supplies and Materials		763.15
			434 Subtotal		50,101.79
439	Title I, Part G, (SIG) Tier III				
	422 Title I, Part A, Improvement Grants				
		1XXX Instruction			
			1XX Personal Services - Salaries		2,842.67
			2XX Personal Services - Employee Benefits		1,835.71
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		10,953.35
			2XX Personal Services - Employee Benefits		7,184.51
			3XX Purchased Professional and Technical Services		3,387.48
			5XX Other Purchased Services		12,478.86
			6XX Supplies and Materials		59,108.81
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		66,870.39
			2XX Personal Services - Employee Benefits		6,964.84
			439 Subtotal		171,626.62
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			6XX Supplies and Materials		9,534.00
			451 Subtotal		9,534.00
494	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		44,365.27



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		7,619.64
			5XX Other Purchased Services		1,621.78
			6XX Supplies and Materials		43,818.24
		21XX Support Services - Students			
			1XX Personal Services - Salaries		17,035.79
			2XX Personal Services - Employee Benefits		2,802.38
			3XX Purchased Professional and Technical Services		150.00
			5XX Other Purchased Services		2,089.99
			6XX Supplies and Materials		6,883.82
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		8,130.72
			2XX Personal Services - Employee Benefits		1,428.63
			5XX Other Purchased Services		21,452.04
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		22,569.40
			2XX Personal Services - Employee Benefits		3,801.33
			3XX Purchased Professional and Technical Services		2,250.00
			5XX Other Purchased Services		471.00
			6XX Supplies and Materials		295.34
		494 Subtotal			<u>186,785.37</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>809,343.03</u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					2,391.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					807,769.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					809,343.03 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					817.58 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Title I Improving Basic Programs (PY)	13,090.25	13,090.25	0.00
004 Title I - Schoolwide	59,407.06	59,407.06	0.00
005 Miscellaneous State Grant (Mini Garden Grant)	1,384.15	1,384.15	0.00
006 Vo Ed All Career & Tech Ed Programs	0.00	485.51	-485.51



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
271 Aggregate Reim/Indirects	1,284.85	1,000.00	284.85
329 Jobs for Montana Graduates	3,414.11	3,414.11	0.00
390 Vo Ed All Career & Tech Ed Programs	1,914.00	1,914.00	0.00
401 ATHLIFE	3,680.00	5,053.33	-1,373.33
410 Miscellaneous Direct Federal Grant	240,662.93	240,662.93	0.00
413 Title VII, Indian Education	48,089.00	48,089.00	0.00
420 Title I, Part A, Improving Basic Programs	16,794.91	16,794.91	0.00
434 21st Century Community Learning	50,101.79	50,101.79	0.00
439 Title I, Part G, (SIG) Tier III	171,626.62	171,626.62	0.00
451 Vo Ed Carl Perkins Basic Grant	9,534.00	9,534.00	0.00
494 Title I - Schoolwide	186,785.37	186,785.37	0.00
Total	807,769.04	809,343.03	-1,573.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	34,206.79	47,018.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34,206.79</u>	<u>47,018.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX	Community Services Programs			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	7,922.20
			4XX Purchased Property Services	5,851.73	11,139.57
			6XX Supplies and Materials	28,087.04	30,046.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>33,938.77</u>	<u>49,108.22</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	18,794.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,018.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,108.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,705.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9,460.26	11,445.88
	1900 Other Revenue from Local Sources	9,447.48	9,266.68
	4820 Federal Impact Aid - Title VIII	1,274,593.83	1,407,254.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,293,501.57	1,427,966.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,819.87	458.23
			2XX Personal Services - Employee Benefits	185,308.74	164,968.88
			5XX Other Purchased Services	1,627.85	2,971.49
			6XX Supplies and Materials	79,374.03	70,630.30
			810 Dues and Fees	1,276.68	6,684.14
	21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	1,431.00	0.00
			5XX Other Purchased Services	0.00	1,217.46
			6XX Supplies and Materials	1,026.37	7,104.32
			810 Dues and Fees	3,190.60	3,080.15
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	1,431.00	0.00
			5XX Other Purchased Services	253.29	0.00
			6XX Supplies and Materials	223.80	736.98
			810 Dues and Fees	0.00	20.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	531.20	190.00
			2XX Personal Services - Employee Benefits	2.17	16,282.04
			3XX Purchased Professional and Technical Services	51,621.38	51,428.00
			5XX Other Purchased Services	101,661.92	112,744.74
			6XX Supplies and Materials	10,565.09	10,424.59
			810 Dues and Fees	11,103.48	11,604.97
			820 Judgments Against the School District	27,441.79	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	1,227.34	206.75
			2XX Personal Services - Employee Benefits	6.68	17,075.12
			3XX Purchased Professional and Technical Services	12,150.00	9,861.76
			5XX Other Purchased Services	1,989.79	3,654.94
			6XX Supplies and Materials	9,816.48	48,945.89

Trustees' Financial Summary

FY2015-16

Submit ID: 1213-97225063

**** Recalculated ****

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	480.00	0.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	20,769.00
			3XX Purchased Professional and Technical Services	111.95	0.00
			5XX Other Purchased Services	1,123.90	1,344.51
			6XX Supplies and Materials	4,039.51	5,149.13
			810 Dues and Fees	3,068.59	1,247.56
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	5,062.54	2,608.18
			2XX Personal Services - Employee Benefits	53.86	23,562.71
			3XX Purchased Professional and Technical Services	5,954.00	2,250.00
			440 Bldg & Grounds Repair and Main Services	8,403.82	4,503.50
			4XX Purchased Property Services	80,083.86	99,135.37
			5XX Other Purchased Services	0.00	1,454.02
			6XX Supplies and Materials	197,497.38	168,809.75
			7XX Property and Equipment Acquisition	0.00	67,586.46
			810 Dues and Fees	7,097.00	2,712.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	29,664.77	41,361.16
			2XX Personal Services - Employee Benefits	971.14	694.56
			5XX Other Purchased Services	2,435.00	4,568.59
			6XX Supplies and Materials	8,973.68	16,341.54
			7XX Property and Equipment Acquisition	0.00	84,700.00
			810 Dues and Fees	0.00	54.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,482.03	1,083.89
			2XX Personal Services - Employee Benefits	6,037.29	4,073.77
			5XX Other Purchased Services	1,097.67	404.00
			6XX Supplies and Materials	1,513.73	4,632.47
			810 Dues and Fees	18,787.00	18,474.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,215.52	3,841.99
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			3XX Purchased Professional and Technical Services	1,000.00	770.30
			5XX Other Purchased Services	2,746.66	4,314.10
			6XX Supplies and Materials	6,252.07	3,664.40
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services	50.00	200.00
			5XX Other Purchased Services	39,314.63	34,959.42



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1213 Hays-Lodge Pole K-12 Schls

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	20,775.55	31,218.41	
			810 Dues and Fees	2,265.00	2,935.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	6,406.59	0.00	
			2XX Personal Services - Employee Benefits	29.88	0.00	
			5XX Other Purchased Services	1,432.40	794.56	
			6XX Supplies and Materials	114,853.40	5,497.34	
			810 Dues and Fees	1,455.01	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,088,815.98</u>	<u>1,206,006.44</u>	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					3,777,549.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,427,966.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,206,006.44	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,999,510.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	1,821.18	1,938.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,821.18</u>	<u>1,938.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			810 Dues and Fees	3,577.11	0.00
		222X	Educational Media Services		
			5XX Other Purchased Services	5,000.00	0.00
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	1,938.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>8,577.11</u>	<u>1,938.24</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,938.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,938.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	35,628.40	0.00
	1XXX Revenues from Student Activities	0.00	39,746.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35,628.40</u>	<u>39,746.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	32,870.42	38,749.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>32,870.42</u>	<u>38,749.57</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	52,410.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,746.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,749.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,407.33	(5)

Trustees' Financial Summary

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	95,400.81	134,480.36
XX	39X	1XXX	112 Certified Teacher Staff Salaries	49,061.89	9,415.34
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	883,288.47	844,103.50
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	9,692.37	3,441.62
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	525.88	0.00
XX	XXX	26XX	41X Energy Utility Services	81,319.39	105,850.52
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	440.00	200.00



Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	34,927.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	34,927.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,642.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	50,295.17
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	243,030.93
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	224,080.25	0.00	0.00	0.00	1,083.89
280	1XXX	2XX	4,914.56	0.00	0.00	0.00	4,073.77
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	404.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	4,632.47
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	3,841.99
Totals			228,994.81	0.00	0.00	0.00	14,036.12

243,030.93

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	524,191.96	0.00	0.00	0.00	524,191.96
Buildings	10,207,051.00	0.00	0.00	0.00	10,207,051.00
Machinery and Equipment	1,414,596.00	0.00	160,816.00	300,000.00	1,275,412.00
Totals at Historical Cost	12,145,838.96	0.00	160,816.00	300,000.00	12,006,654.96
Depreciation					
Improvement Accum	253,960.92	0.00	25,933.92	0.00	279,894.84
Building Accum	3,735,879.00	0.00	194,956.00	0.00	3,930,835.00
Machinery and Equipment Accum	1,188,096.00	0.00	53,985.00	300,000.00	942,081.00
Total Accumulated Depreciation	5,177,935.92	0.00	274,874.92	300,000.00	5,152,810.84
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,967,903.04	0.00	-114,058.92	0.00	6,853,844.12

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Capital Leases	33,696.84	0.00	6,750.20	0.00	26,946.64	0.00	26,946.64
Compensated Absences	143,411.44	119,340.53	0.00	0.00	262,751.97	0.00	262,751.97
Total Governmental Activity							
Non-bond Long-Term Liabilities	177,108.28	119,340.53	6,750.20	0.00	289,698.61	0.00	289,698.61

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	411,342.05	179,989.99	0.00	591,332.04
Net Pension - TRS	1,448,827.00	274,093.00	0.00	1,722,920.00